

Mr. MARKEY. I yield back.

The PRESIDING OFFICER (Mr. PADILLA). The Republican whip.

#### REMEMBERING MARCELLA LEBEAU

Mr. THUNE. Mr. President, before I begin, I want to take just a few minutes to honor two members of the "greatest generation" whom we lost recently, Marcella LeBeau and Bob Dole.

Marcella LeBeau died on Sunday, November 21. She was from my home State of South Dakota and a member of the Two Kettle Band of the Cheyenne River Sioux who served in the Army Nurse Corps during World War II, including time on the frontlines treating the wounded at the Battle of the Bulge. She was decorated by both France and Belgium for her service.

After the war, she returned to South Dakota, spending 31 years working for the Indian Health Service, including as Director of Nursing, while raising eight children.

She was a powerful advocate for Native Americans throughout her entire life and was a member of the Cheyenne River Sioux Tribal Council for 4 years and a founding member of the North American Women's Association.

Even in retirement, Marcella continued to advocate for Native Americans and also found time to open a quilting shop with her granddaughter featuring, among other things, the Lakota star quilt, used for honoring and naming ceremonies, memorials, and various life achievements.

Earlier in November, she traveled to Oklahoma to attend the ceremony for her induction into the National Native American Hall of Fame.

#### REMEMBERING ROBERT J. DOLE

As we know, Bob Dole died on Sunday. Bob served as an officer in the 10th Mountain Division during World War II. Late in the war, he was seriously wounded in action during an attempt to rescue a fellow soldier, and he bore the resulting injuries the rest of his life.

Forced by his wounds to abandon his plans to be a surgeon, he quickly found another way to help his fellow Americans: public service. He was elected to the Kansas House of Representatives in 1950 and never looked back. In 1960, he was elected to the U.S. House of Representatives; and, in 1968, he won election to the U.S. Senate, where he served for 27 years.

He was a Senator's Senator, a master of procedure, and a true legislator whose achievements ranged from Social Security reform to veterans legislation, to the Americans with Disabilities Act.

Even after he ended his long career in public service, Bob continued to serve. He was an important supporter of the World War II Memorial here in Washington, DC, and could often be found there visiting with his fellow veterans who had traveled on Honor Flights.

Marcella and Bob came from different places and different backgrounds and, so far as I know, never crossed

paths in this life, but they had in common that abiding commitment to service that characterized so many members of the "greatest generation." Both Bob and Marcella spent their entire lives serving their country and their fellow citizens, and even retirement didn't slow them down.

The "greatest generation" was a fixture of American life for many decades, but its members are rapidly slipping away. Fewer than 250,000 of the 16 million Americans who served in World War II are still with us, and that number dwindles every day.

We need to make sure that the passing of the "greatest generation" does not mean the passing of the virtues that they modeled for us: humility, patriotism, quiet service, duty, and perseverance.

We need to remember Bob Dole and Marcella LeBeau and the many others like them who, in war and in peace, lived lives of service to our country.

My thoughts and prayers are with Bob and Marcella's families, with Bob's wife Elizabeth and his daughter Robin, and with Marcella's children, grandchildren, great-grandchildren, and great-great-grandchildren.

#### BUILD BACK BETTER ACT

Mr. President, Democrats continue to work on their reckless tax-and-spending spree—or perhaps I should say their reckless tax-and-spending disaster.

Tax hikes, deficit spending, inflationary spending—it is all there in Democrats' spending package—plus, of course, that tax break for wealthy Americans. Yeah, that is right, a tax break for millionaires. I am talking, of course, about Democrats' expansion of the State and local tax deduction known as the SALT deduction, which would overwhelmingly benefit affluent taxpayers in mainly Democrat-led States and do almost nothing for middle- and lower-income families.

For months and months, Democrats have been going on about the need for the wealthy to pay their fair share of taxes, which is, I find, at the height of irony that the Democrats' current bill contains a substantial tax break for wealthy Americans. I am not surprised that Democrats kept that SALT provision out of the Ways and Means Committee markup in the House of Representatives. After constantly talking about making the wealthy pay their fair share, it is a little awkward to publicly debate your tax break for the wealthy.

Instead, Democrats stuffed the tax break into the reconciliation bill under the subtitle of, of all things, "social safety net." Yes, that is right, social safety net.

Well, who benefits from this particular safety net exactly?

About 94 percent of the tax benefit would go to the top 20 percent of earners. About 70 percent will go to the top 5 percent of earners. And nearly one-third of this tax benefit would go to the top 1 percent of households in this country.

The average tax savings for middle-income households from raising the SALT cap would be 20 bucks—\$20. Meanwhile, millionaires would receive an average tax cut of almost \$15,000.

Well, I guess the priorities of wealthy Democrat donors in blue States trump Democrats' plans to make wealthy Americans pay their fair share. Not only does the bill contain a tax break for millionaires, this tax break is one of the most expensive parts of the bill. In fact, it is the second most expensive item in the House-passed bill over the next 5 years.

That is right. According to the Committee for a Responsible Federal Budget, only Democrats' childcare and pre-K programs would exceed the cost of raising the SALT cap.

Now, given their rhetoric, you would think that Democrats might have chosen to forgo this tax break for the wealthy and spend the money on one of their other programs that they fund for only part of their bill's 10-year budget window. But no. This tax break is apparently so important to Democrats that they are willing to shortchange some of their other priorities in order to include it.

We have also heard a lot from Democrats about how corporations need to pay their fair share, which, I guess, is whatever Democrats determine it to be. The Democrats' bill does include a corporate minimum tax—except it turns out that it is not really a corporate minimum tax and some corporations won't have to pay the full tax.

Democrats have carved out certain exceptions to the corporate minimum tax, including clean energy tax credits. So if you are a corporation engaged in Democrat-approved activities, you will be able to avoid paying some or all of the corporate minimum tax. If you don't qualify for Democrats' approved carve-outs, on the other hand, you can look forward to paying the full tax bill.

Democrats' hypocrisy might be amusing if this bill weren't so dangerous, but, unfortunately, there is not much to laugh about when it comes to this bill.

Democrats' Build Back Better spending disaster will pour \$1.75 trillion in government money into an already overheated economy, which will likely prolong the serious inflation we are currently experiencing.

Democrats' helped create our current inflation situation by flooding the economy with a lot of unnecessary government money earlier this year, and now Democrats are going to pour another \$1.75 trillion onto the inflationary fire.

American families are already experiencing the worst inflation in more than 30 years. I don't even want to think about what inflation will look like if Democrats succeed in passing on another \$1.75 trillion in spending.

Now, I say \$1.75 trillion, but, of course, Democrats only arrived at that number through a series of shell games and budget gimmicks. The real cost of